

Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§7–206.

(a) In this section, “facility” means a continuing care facility for the aged that:

(1) provides continuing care as defined in § 10–401 of the Human Services Article;

(2) is licensed as a related institution under Title 19, Subtitle 3 of the Health – General Article;

(3) is certified by the Department of Aging; and

(4) is exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code.

(b) Property that is not otherwise exempt from taxation under this section or § 7-202 of this subtitle is not subject to property tax if the property:

(1) is owned by a facility; and

(2) is used:

(i) exclusively for religious worship;

(ii) exclusively for administration or for providing nonprofit services and activities to residents, including that part of land reasonably allocable to providing the administration, activities, or services, but may not include independent living units; however, nothing in this paragraph affects those independent living units qualifying for exemption under § 7-202 of this subtitle; or

(iii) to provide nursing care, domiciliary care, or comprehensive care including:

1. the part of any central administrative or service facility that is reasonably allocable to the licensed health care part of the facility; or

2. the part of any land that is reasonably allocable to the licensed health care part of the facility.

[\[Previous\]](#)[\[Next\]](#)